

**POLICE PENSION SCHEMES  
2015/06**

**WHO SHOULD READ:** All HR and Payroll Managers  
Pension administration staff  
Staff who submit data to SPPA

**ACTION:** To read and circulate as appropriate

**SUBJECT:** Annual returns and tax charges

**The purpose of this circular is to advise employers of:**

- the need to send in annual return information
- schedule of communications
- HMRCs charges for submission of late or incorrect data

**End of year data submissions – annual returns**

Under the scheme regulations, employers must provide information about all staff in active pensionable employment. This will allow us to calculate tax returns and other pension events as well as update scheme member records.

For 2014/15 it has been agreed that SPPA will accept all previously submitted formats of year end data. These are referred to as 'annual return's'. Employers are asked to provide the 2014/15 annual return information by 31 May 2015 and to ensure the accuracy of that data before it is submitted.

SPPA are in the process of creating a data portal and standardised template's for the submission of data. We will contact you again when more information is available.

The accuracy of the remuneration figure being reported in annual returns is crucial. This figure is required for various calculations including Annual Statements and Annual Allowance. As such I would like to remind you of the figures that should be supplied under 'pensionable remuneration' and 'actual remuneration'.

Pensionable remuneration is the full time equivalent pay over the 365 days to 31 March 2015 for a post, if the member was full time and worked 52 weeks of the year. Actual remuneration should detail the actual pensionable salary the member is paid (for full time members this figure should be the same as the pensionable remuneration).

All data should be submitted to [RMTSPPA@scotland.gsi.gov.uk](mailto:RMTSPPA@scotland.gsi.gov.uk) and will be automatically acknowledged on receipt. Please note that it is your responsibility to ensure the safe transmission of electronic, sensitive, personal data from you to SPPA.

Where the data has been received we will highlight those members who are potentially affected by the tax changes and alert them as necessary.

## Schedule of communications

Communication	Timescale
Circular from SPPA detailing requirements/timeline	April
Last date for annual returns	31 May
Contact will be made with employers by SPPA to check on progress of submission. SPPA will also make employers aware of their liability to a fine if deadline is not met (estimate of the weekly cost of late submission)	w/c 1 June
Letter from SPPA's Director of Operations to employers' Director of Finance (or appropriate person) to advise that annual return not yet received, where appropriate.	22 June
Employers become liable for HMRC sanctions	6 July
HMRC Employer Report sent by SPPA	7 July

## HMRC charges for submission of late or incorrect data

You may wish to note that if you fail to meet HMRCs deadline of **6 July 2015**, you can be charged a penalty of up to £300 per member and an additional £60 per member for each day that it is late. Therefore, if you have 10 members and are 18 days late, HMRC could fine you up to £13,800.

The following link [www.hmrc.gov.uk/manuals/rpsmmanual/RPSM06107530.htm](http://www.hmrc.gov.uk/manuals/rpsmmanual/RPSM06107530.htm) to HMRC's technical page details:

- what should be provided
- by when
- what happens if the information is not provided on time or is incorrect

**Pam Brown**  
**Director of Operations**  
**2 April 2015**

### Contact Information:

Should you have any enquiries about this circular, or require further information, please contact SPPAs Records Maintenance Team at: [RMTSPPA@scotland.gsi.gov.uk](mailto:RMTSPPA@scotland.gsi.gov.uk)

**The dedicated employer helpline for all enquiries about the submission of data is:  
01896 892471**

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